

10/29/99

jc525 U.S. PRO
09/429986
10/29/99

[illegible]

With reference to the filing in the United States Patent and Trademark Office of an application for patent in the name(s) of:

Small entity status under 37 CFR 1.9(f) is claimed and the amounts shown in parentheses below have been employed.

X Specification

X 8 Claims(s) (including 2 independent claim(s))

X Preliminary Amendment

X Unsigned Oath or Declaration, Power of Attorney & Petition

X 9 Sheet(s) of Drawings

X Our check for \$760.00 calculated as follows:

Basic Fee of \$760 (\$380)	\$ 760.00
----------------------------	-----------

_____ Total Claims in excess of 20 at \$18 (\$9)\$.00

_____ Ind. Claims in excess of 3 at \$78 (\$39).....\$.00

_____ Fee of \$260 (\$130) for Mult. Dep. Claim.....\$.00

Total Filing Fee \$760.00

Assignment Recording Fee of \$40 \$.00

X Certified copy of each of the following to substantiate the claim for priority:

<u>Application No.</u>	<u>Filing Date</u>	<u>Country</u>
P10-311308	October 30, 1998	JAPAN

X Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM /LLP

By: Jay H. Maioli
Jay H. Maioli
Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EL066381790US

Date of Deposit: October 29, 1999

I hereby certify that this Patent Application is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner of Patents and Trademarks, Box Patent Applications, Washington, D.C. 20231

Samuel Khay
Samuel Khay 66

Applicant : Yuji Yamada
7217/60017
S99P1253US00

Title: AUDIO PROCESSING APPARATUS AND AUDIO
REPRODUCING METHOD

JAY H. MAIOLI
REG. NO. 27,213

COOPER & DUNHAM LLP
1185 Avenue of the Americas
New York, NY 10036
(212) 278-0400